\underline{N} \underline{O} \underline{T} \underline{I} \underline{C} \underline{E}

Attached is Precedent Benefit Decision No. P-B-410-A. After unfavorable decisions of the Court, and pursuant to the provisions of section 409.1 of the Unemployment Insurance Code, the Board has overruled and set aside P-B-410. That decision is no longer of any force or effect.

It is appropriate that this new precedent benefit decision (P-B-410-A) be filed in a manner that will clearly indicate that P-B-410 has been overruled, and an annotation to that effect should be entered on P-B-410 itself.

Lionel L. Riave Secretary

BEFORE THE CALIFORNIA UNEMPLOYMENT INSURANCE APPEALS BOARD

In the Matter of:

JUAN RODRIGUEZ (Claimant)

PRECEDENT
BENEFIT DECISION
No. P-B-410-A
Case No. 79-2461

S.S.A. No.

KAY MANUFACTURING CORPORATION (Employer)

Employer Account No.

Office of Appeals No. LA-27924

On December 13, 1979 pursuant to the provisions of section 409 of the Unemployment Insurance Code this Board promulgated and issued Precedent Benefit Decision No. P-B-410 (Case No. 79-2461). The Board reversed the Department determination and held that holiday pay received by the claimant was allocable to the weeks in which the holiday fell.

Subsequent to the promulgation of P-B-410 the Superior

Court in <u>Dahm</u>, et al. v. <u>Unemployment Insurance Appeals</u>

<u>Board</u>, et al., Placer County Superior Court No. 59076, and

<u>Clark</u>, et al. v. <u>Unemployment Insurance Appeals Board</u>, et al.,

Placer County Superior Court No. 59077, considered the same

008-12248

DATE MAILED: July 14, 1983

factual matrix as that of P-B-410 and held that holiday pay must be allocated to the week(s) in which the claimants returned to work, and invalidated P-B-410.

Accordingly, pursuant to the decisions of the Court, and in conformance with the provisions of section 409.1 of the Unemployment Insurance Code we declare invalid for all purposes our decision in Appeals Board Decision No. P-B-410 (Case No. 79-2461).

DON BLEWETT

MARILYN H. GRACE

HERBERT RHODES

LORETTA A. WALKER

JAMES J. HAGARTY

CHET WRAY

OSBORNE A. PEARSON